GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Andhra Pradesh Entertainments Tax Act, 1939 – Telugu Feature Film "GAUTAMIPUTRA SATAKARNI" - Conditional Exemption from payment of Entertainment Tax - Orders issued – Supersession of the Orders – Grant of hundred percent exemption – Orders Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 44 Dated: 31-01-2017

Read the following:

1) Representation of Sri Y.Rajeev Reddy of First Frame Entertainments Private Limited, Hyderabad.
2) From the Commissioner of Commercial Taxes, Andhra Pradesh, Letter Dated: 09-01-2017.
3) G.O.Ms.No.14, Revenue (CT-II) Department, Dated:09-01-2017.
4) Representation of Sri Y.Rajeev Reddy of First Frame Entertainments Private Limited, Hyderabad,dt:11-01-2017.
5) Govt. Memo.No.REV-23030/1/2017/CT-II-1,Dated:11-01-2017.
6) From the Commissioner of Information & Public Relations Department, Andhra Pradesh, Lr.No.00245/Films/2017,Dt:11-01-2017.
7) Council Resolution No.37/2017, dt:25-01-2017

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O R D E R:

Government have issued orders in G.O. Ms.No.14, Revenue (CT.II) Department, dt:09-01-2017 granting exemption from payment of entertainment tax to the Telugu feature film "GOUTAMIPUTRA SATAKARNI" subject to the following conditions:

i) the rates of admission fee to the said entertainment shall not exceed 75 % (Seventy-five percent) of existing notified rates of admission to each class of the Theatre in which the film is proposed to be screened in Andhra Pradesh;

ii) the period of exemption shall be limited to one year from the date of first release of the film in Andhra Pradesh; and

iii) the Film shall not be screened along with any other Feature Film.

2. Sri Y.Rajeev Reddy of First Frame Entertainments Private Limited, filed representation dated:11-1-2017 requesting the Government to grant 100% exemption to the film by deleting the condition that the rates of admission shall not exceed 75% (seventy five percent) of existing notified rates of admission in the order as the difference between the rate of entertainment tax (18%-20%) and the reduction in admission rate (25%) on account of the conditional exemption is resulting in loss of revenue for them rather than benefitting them. Sri Y.Rajeev Reddy also stated that Telangana Government granted 100% exemption to the film.

3. In order to satisfy itself that the feature film is eligible for 100% exemption, Government vide Memo.No.REV-23030/1/2017/CT-II-1, Dt:11-01-2017 had referred the representation to the Screening Committee constituted vide G.O.Rt.No.1725, Revenue (S) Department, Dt:17-12-1986 under rule 34 of A.P. Entertainments Tax Rules,1939.

4. After the film was screened before the Screening Committee, the Commissioner, Information & Public Relations furnished the report of the committee to the Government vide Letter No.00245/Films/2017,Dt:11-01-2017. In their report, the committee stated that the film "GAUTAMIPUTRA SATAKARNI" made in colour format has a purpose of denoting the ancient history of Andhra region. The film with its theme of national integration as the only channel for promoting all round economic development and cultural renaissance is of exceptional social artistic and cultural value and a fitting case for granting 100% entertainment tax exemptionand that the committee is of the opinion that the film "GAUTAMIPUTRA SATAKARNI" deserves encouragement from the Government.

P.T.O.

5. The matter was placed before the Council of Ministers in its meeting held on 25-01-2017. The Council of Ministers, while ratifying G.O.Ms.No.14, Revenue (CT.II) Department, dt:09-01-2017 have resolved to supersede the said G.O. and grant 100% exemption from payment of entertainment tax to the feature film "GOUTAMIPUTRA SATAKARNI" as per the recommendation of the screening committee by deleting the condition that the rate of admission fee shall not exceed seventy-five percent of the notified rates of admission, in relaxation of Rule-34 of A.P. Entertainment Tax Rules, 1939.

6. In pursuance of the Resolution of the Council of Ministers and in supersession of the orders issued in G.O.Ms.No.14, Revenue (CT.II) Department dt:09-01-2017, Government hereby grants hundred percent exemption from payment of Entertainment Tax to the Telugu feature film "GOUTAMIPUTRA SATAKARNI" in exercise of the powers under Section-8 of the A.P. Entertainments Tax Act, 1939 and in relaxation of Rule-34 of A.P. Entertainment Tax Rules, 1939.

7. The exemption granted shall be subject to the following conditions:

i) the period of exemption shall be limited to one year from the date of first release of the film in Andhra Pradesh; and

ii) the Film shall not be screened along with any other Feature Film.

8. This order shall come into force with effect from 12-01-2017.

9. The Commissioner of Commercial Taxes, Andhra Pradesh shall take necessary further action in this regard.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Commercial Taxes, Andhra Pradesh, Edupugallu, Vijayawada.
Sri Y.Rajeev Reddy of First Frame Entertainments Private Limited, Hyderabad and Producer of the feature film "GAUTAMIPUTRA SATAKARNI", H.No.262/1/B,Road No.78, Jubilihills, Hyderabad.

Copy to:
The Commissioner of Information & Public Relations Department, Andhra Pradesh, State Guest House Premises, Gopalreddy Road, Suryaraopet, Vijayawada.
The Managing Director, APSFTVTDC, FDC Complex, A.C.Guards, Hyderabad.
The Accountant General, Andhra Pradesh, Hyderabad.
The Home (General-A) Department, A.P.Secretariat, Velagapudi.
The General Administration (Vigilance & Enforcement) Department.
Sc.,

// FORWARDED :: BY ORDER//

SECTION OFFICER